

	Portales Police Department Standard Operating Procedure & Policy	SOP #	116.01
		Date Revised:	
		ADM. #	16.01 16.02 16.03
1700 N. Boston St. Portales NM, 88130	Budget and Fiscal Management	Effective Date	
(575) 356-4404		Approval:	Pat Gallegos, Chief of Police

I. STATEMENT OF PURPOSE

- II. The ability to maintain current and accurate fiscal records is important in the administration of the Department. Procedures are necessary to control the fiscal process in order to make it more effective and efficient. The following guidelines have been established to assist employees and ensure adherence to the City of Portales procurement policy.

III. RESPONSIBILITIES

A. Chief of Police

The Chief has the ultimate authority and accountability for the fiscal management of the Department and is responsible for the final budget preparation for submission to the City Manager. It is the responsibility of the Chief of Police or Deputy Chief to exercise control over and approve all expenditures of the Department's budget.

B. Lieutenant

All budgetary requests should be submitted through the chain of command to appropriate Lieutenant. It will be the Lieutenant's responsibility to forward it to the Chief.

C. Department Employees

All Department employees may play a role in the budget process by identifying needs and preparing requests which are submitted through their chain of command. Selected employees may be identified by the staff to assist in budget preparations of specific areas.

IV. PETTY CASH

There are three (3) petty cash locations in the Department as follows:

- A. Petty Cash is maintained by the Chief's Executive Assistant.
Authorization to make transactions out of this account is limited to the

Executive Assistant or his/her designee. The account is balanced on a weekly basis. An invoice or receipt will be required for all cash expenditures.

- B. The Support Services Records Unit maintains a money box and payments for report copies, fingerprints, etc. The cash box is counted each day and reconciled. The contents are then taken to City Hall Finance on a daily basis. (New Mexico Standard ADM.16.03.A.E)
- C. The Field Services Animal Control Unit maintains a money box. The money box is for payments related the adoption of dogs and cats from the animal control facility. The cash box is counted each day and reconciled. The contents are then taken to City Hall Finance on a daily basis. The petty cash account is to be balanced every two weeks. (New Mexico Standard ADM.16.03.A.E)
- D. In order to provide accountability at all levels, the following guidelines will be followed when dealing with petty cash.
 - 1. Anytime money transaction is made, a receipt will be written
 - 2. Unless exigent circumstances exist, no cash disbursements will be made for more than fifty dollars. If this occurs the Chief of Police or his/her designee must authorize disbursement.
 - 3. No single item purchased with petty cash may exceed twenty-five dollars.
 - 4. Reimbursements for animal control purposes will not be conducted through the Animal control money box. All reimbursements will be handled through accounts payable at city hall.
- E. On a quarterly basis the Lieutenant shall conduct an audit of the records and funds. (New Mexico Standard ADM.16.03.F)
- F. Annually, the City of Portales conducts a review of the department's fiscal activities with the use of an independent auditor. (New Mexico Standard ADM.16.03.G)

V. PURCHASING GUIDELINES

A. Equipment/Supplies

- 1. Complete guidelines for purchases are specified in the City of Portales Procurement Policy and Purchasing Guidelines, which is available in Power DMS.
- 2. Selection Policy- Vendors will be selected on a competitive basis.

Formal bids, informal bids, or telephone will be solicited by the Chief Procurement Officer, Chief of Police or their designee. Bid awards, Purchase Orders, and/or contracts will be issued to the lowest responsible bidder.

3. The City of Portales utilizes purchase orders and P-cards. Any employee of the police department requesting equipment must fill out a Portales Police Department equipment request form. The form must be submitted through the employee's chain of command.
 - a. All Supervisors and Executive Assistant have the authority to utilize the Wal-Mart charge card. Any purchase over one-hundred dollars must be approved by the Chief.
4. Purchase orders can be hand written and must be legible before they will be accepted.
5. The following information should be left blank.
 - a. Account Number
 - b. Bid Number (if applicable)
 - c. Vender number (if applicable)
 - d. State contract number (if applicable) (Executive Assistant will place numbers on the purchase order)
6. Bidding procedures
 - a. Items exceeding \$1,000.00 but less than \$5,000.00 require two verbal (or written) quotes documented on a Quote Log.
 - b. Any purchase exceeding \$5000.00 but less than \$20,000.00 will require documented quotes from at least three (3) vendors. If three (3) documented quotes cannot be obtained, you must have approval from the Chief Procurement Officer before any purchase or commitment on behalf of the City is made.
 - c. A purchase exceeding \$20,000.00 to \$60,000.00 shall have at least three (3) bona fide written quotes are obtained on the offering vendor's official letterhead, email transmission or an approved quote form to ensure that competitive quotes have been obtained. These purchases require City Manager approval.
 - d. All purchases exceeding \$60,000 require formal bid procedures as specified by the State Procurement Code.

- e. Any purchase using a sole source vendor must be accompanied by an explanation of why that vendor was used or any request by using agency that procurement be restricted to one potential contractor shall be accompanied by a written explanation as to why no other will be suitable or acceptable to meet the needs.
 - f. State purchase contract agreements require prior approval from the Police Department and the contract being utilized must be on file. These contracts are utilized regardless of price or without going through the bidding process.
7. The Chief of Police or his designee has the authority for emergency purchasing or rental agreements for equipment.
- a. The Chief of Police is responsible for requesting supplemental or emergency appropriation and fund transfers to the City Manager through the use of the Budget Adjustment Form. The City Manager will have the final decision for this transfer of funds.
 - b. The Chief of Police must follow all regulations set by the city purchasing policy for contracts such as maintenance and service agreements.
8. The Chief of Police or his designee receives a monthly status report from City Hall on appropriation of each account balance, expenditures and encumbrances made during the period and unencumbered balances.

B. Travel Request

1. When a member of the Portales Police Department is required to travel to training or an approved event which requires an overnight stay, the member will contact the Executive Secretary for travel arrangements and to complete a City of Portales Travel Expense Voucher, Any member of the department who requests to go out of town and needs expenses must submit information pertaining to why the expenses are necessary and any information detailing the training and or assignment must be submitted through the member's chain of command at least two weeks prior to travel.
2. A 'City of Portales Travel Request' Voucher will be completed by the officer and submitted to the Executive Secretary.
3. The employee will use his/her assigned P-card for all travel expenses. Upon their return the employee will submit all detailed

receipts from the trip to the Executive Secretary.

VI. INVENTORY CONTROL

- A. Inventory controls are set by the City of Portales and provided for in the Portales Police Department Purchasing Guidelines.
- B. The Chief of Police will assign a member of the department to maintain a current list of inventory and will be responsible for the completion of a yearly inventory of departmental assets.
- C. In order to maintain current and accurate fiscal records, the Executive Assistant is the central purchasing agent for the Portales Police Department.
- D. Any purchases made from the Portales Police Department budget, will be routed through the requestor's Chain of Command to the Chief of Police.
- E. Any inventory/shipments received by the Portales Police Department budget, with the exception of those noted above, will be routed through Executive Assistant who will then distribute them accordingly.
- F. When a newly acquired piece of equipment is received; The Lieutenant or Deputy Chief will make an addition. It will be issued an inventory number through the Department's Records Management System, which aids in keeping complete and accurate records.